the town line between the city of Augusta and the town of Chelsea, said point being in the center of the State highway leading from Augusta to Rockland, known as the Thomaston Road; thence easterly along said town line seventy-six feet, more or less, to a point fifty feet distant from the survey base line of said State highway, as shown on right-of-way map of State highway "P" dated June 1941; thence south thirty-three degrees thirty minutes east parallel to said survey base line five hundred and fifty feet, more or less; thence south fifty-six degrees thirty minutes west one hundred feet to a point south of and fifty feet distant from said survey base line; thence north thirty-three degrees thirty minutes west parallel to said survey base line seven hundred and thirty-four feet, more or less, crossing the above-described town line between the city of Augusta and the town of Chelsea at six hundred and sixty-three feet, more or less; thence northwesterly on a curve to the right concentric with said survey base line seven hundred and three feet, more or less, the radius of said curve being eleven thousand five hundred nine and two-tenths feet and the central angle being three degrees thirty minutes; thence north thirty degrees no minutes west parallel to said survey base line two thousand nine hundred sixtysix and sixteen one-hundredths feet; thence north sixty degrees no minutes east fifty feet to a point in the northeasterly property line of the United States of America, said point being in the center of said State highway; thence southeasterly three thousand eight hundred and twenty-two feet, more or less, along said northeasterly property line to the point of beginning, containing seven and seventy-four one-hundredths acres, more or less.

The easement herein authorized to be granted shall be limited to the period of time the aforesaid lands are required and actually used for highway purposes, and when no longer so required and used, all interests herein authorized to be conveyed in said lands shall cease and

letermine.

Approved, February 6, 1942.

[CHAPTER 39]

AN ACT

Authorizing the Administrator of Veterans' Affairs to grant an easement in certain lands of the Veterans' Administration Facility, Murfreesboro, Tennessee, to Rutherford County, Tennessee, for highway purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Administrator of Veterans' Affairs is authorized and directed to grant an easement to the county of Rutherford, State of Tennessee, for highway purposes, in certain lands of the Veterans' Administration Facility,

Murfreesboro, Tennessee, described as follows:

Beginning at a nail driven in the center of the Murfreesboro and Lebanon Highway at a point where the center line of Compton Road intersects said Murfreesboro and Lebanon Highway center line, this point being the southwest corner of the Veterans' Administration property, and the northwest corner of the Herman Jackson property, and running thence with the south boundary line of the Veterans' Administration property in the center of Compton Road, south eighty-six degrees fifteen minutes east three thousand six hundred and seventy-two and one-tenth feet to a nail in the center of Compton Road near the southeast corner of the Veterans' Administration property, at the intersection of Drake Lane; thence north four degrees east twenty-five feet to a stake; thence north eighty-six degrees fifteen minutes west three thousand six hundred and seventy-two and one-tenth feet to a point in the center line of Murfreesboro and Lebanon

Limitation.

February 6, 1942 [S. 2080] [Public Law 434]

Murfreesboro, Tenn. Easement for highway purposes.

Description.

Highway; thence with the center line of Murfreesboro and Lebanon Highway (also the west line of the Veterans' Administration property), south four degrees west twenty-five feet to the point of beginning, being a rectangular strip twenty-five feet wide and three thousand six hundred and seventy-two and one-tenth feet long along the south line of the Veterans' Administration property, containing two and one-tenth acres, more or less. Above bearings are limited to the line of the line

Limitation.

The easement herein authorized to be granted shall be limited to the period of time the aforesaid lands are required and actually used for highway purposes, and when no longer so required and used, all interests herein authorized to be conveyed in said lands shall cease and determine.

Approved, February 6, 1942.

[CHAPTER 40]

AN ACT

February 6, 1942 [8, 2217] [Public Law 435]

To authorize the attendance of personnel of the Army of the United States as students at educational institutions and other places.

Army of the United States.
Detail of personnel as students, observers, and investigators. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That during the present war and notwithstanding other provisions of existing law, personnel of all components of the Army of the United States may be detailed as students at technical, professional, and other educational institutions, or as students, observers, or investigators at industrial plants, hospitals, and other places, with the restriction that not to exceed 2 per centum of the officers and 2 per centum of the enlisted men of the Army may be detailed to this duty at any one time, but otherwise under the same conditions as are now or may hereafter be prescribed by law for personnel of the Regular Army.

Approved, February 6, 1942.

[CHAPTER 41]

JOINT RESOLUTION

February 6, 1942 [H. J. Res. 257] [Public Law 436]

To amend section 124 of the Internal Revenue Code to simplify the procedure in connection with amortization of certain facilities.

Internal Revenue Code, amendment. 54 Stat. 1002. 26 U. S. C., Supp. I, § 124 (i). Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, effective as of October 8, 1940, section 124 (i), as amended, of the Internal Revenue Code, is hereby repealed.

Approved, February 6, 1942.

[CHAPTER 42]

AN ACT

February 6, 1942 [H. R. 5480] [Public Law 437]

To provide pay for officers in accordance with the rank and grade in which they were inducted and served in the land forces.

Pay of certain persons inducted into the land forces of U.S.

54 Stat. 858. 50 U. S. C. app., \$5 401-405; Supp. I, Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That persons inducted into the land forces of the United States, as a part of the National Guard of the United States under Public Resolution Numbered 96, approved August 27, 1940, in grades or ranks to which not entitled under laws and regulations in effect at the time of said induction or call, shall, notwithstanding an administrative determination to the contrary, be entitled to the pay and allowances of the rank or grade in which inducted or called for the period during which they in fact served in said erroneous rank or grade, to be paid out of the